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(TWICE-A-WEEK)

NO. 103

THERE IS NO PENALTY

WHEN TAX BILL BECOMES LAW CHARGES WIPED OUT.

Remission of Tax Penalties for Past Two Years, Provided First Payment is Made.

According to an interpretation the attorney general's office has placed on a bill, passed by the recent legislature, validating the remission of tax penalties for the years 1913 and 1914, and authorizing their remission in 1915, no penalties will attach to the last half of the taxes this year, provided the first half is paid by April 1. Under the present law all taxes become due April 1, and even though the first half is paid then, penalties are collected with the second half when it is paid.

Circuit Judge Cleaton of Multnomah issued an injunction restraining the collection of penalties on the second half, if the first half was paid and it was generally followed throughout the state by tax collectors. The case was never appealed, however, and the bill validates any defects, if any existed, and at the same time provides that no penalties shall be collected with the second half this year, if the first half is paid on time. However, the bill cannot become a law until May 20, and a question arose as to whether, if the first half of the taxes were paid April 1, penalties would attach to the second half.

First Assistant Attorney-General Van Winkle declares that as soon as the bill becomes a law, it will wipe out all penalties on the second half of the taxes, and that if a taxpayer has paid the first half on April 1, he will not have to pay a penalty on the second half if he pays it before September 1.

The legislature passed a bill making the first half of the taxes due April 5, and the second half October 5, and making them delinquent November 5, and providing for a rate of interest if not paid when due, but no penalties. This bill, however, does not become operative until 1916, and hence the passage of the bill authorizing tax collectors to remit penalties under the present law this year.

CAMPBELL VIEWS CROSSING.

Commissioner Asked to Grant Prayer of Polk County Court.

Railroad Commissioner T. K. Campbell was in Dallas on Wednesday to view a road crossing north of town, petitioned for by the county court. The road is one recently laid out through the Brown tract and dedicated to the use of the public. It runs due north from the Salem road, crosses the railroad track and intersects the Polk Station road. The facts in the case will be presented to the commission for its consideration and determination as to whether it is advisable to grant the prayer of the petitioner.

There are a number of crossings on the Valley & Siletz that will have the attention of the commission in the very near future, especially the crossing at Broadmead. The Valley & Siletz company crossed wagon road after wagon road in the construction of its line without permission from the commission, and these will be inspected. There have been so many automobile accidents at crossings during the past few years that the commission is giving this matter more attention than was formerly the case.

POLK PIONEER PASSES.

Robert J. Taylor of Independence Buried by Odd Fellows.

Robert J. Taylor, 67 years old, and an Oregon pioneer of 1851, died at his home at Independence, Saturday morning, and the funeral was held from the Odd Fellows' hall. Mr. Taylor was born in Holt county, Missouri, and crossed the plains in 1851. He resided with his parents at Albany until his marriage with Miss Clara Carter in 1871. He moved to Independence in 1899. Besides his widow he leaves seven children. They are Mrs. Mollie Jacques of Portland, Mrs. Nora Tunnicliffe of Baker, Asa B. Taylor of Independence, Mrs. Minta Ireland and Elva Taylor of Portland, D. O. Taylor of Independence and Orbie Warren of Hopper, Wash. He also leaves four brothers and one sister.

Concerning New School Law.

Superintendent of Public Instruction Churchill is notifying county superintendents and teachers that among the changes in the school laws which will become effective on May 22nd, next, are several pertaining to the certification of teachers. Senate bill No. 85 provides that physiology

shall be taken by applicants for one-year certificates instead of physical geography, as at present.

In the rush and confusion during the closing hours of the session, this bill was amended, and through a mistake, physical geography was omitted entirely; hence for the next two years applicants will not take physical geography when applying for any kind of certificate.

Hereafter the summer teachers' examination will begin on the fourth Wednesday in June, instead of the third Wednesday as at present, but no change was made in the date for the December examination.

POLES SLOW IN ARRIVING.

Installation of New Lighting System Delayed on This Account.

When the Oregon Power company receives the ninety-six cedar poles that were shipped out of Portland on February 17, the work of installing the new incandescent lighting system will be rushed to completion without further delay, the other necessary material being on the ground. The change in the street lighting system will require ninety-six additional poles, each thirty-five feet in length, those already set remaining in place. The same number of crossarms and brackets will, of course, be used. These were made at home, the former by the Coad mill and the latter by the Dallas iron works, and have been ready for several weeks.

The incandescent lights will be of one hundred candle power, and will be placed eighteen feet above the street on brackets twelve feet in length. There will be a lamp at practically every intersection in the city.

MAY APPEAL THE CASE

HABEAS CORPUS WRIT IN BOWERS ACTION IS DENIED.

Fight for Possession of Four-Year-Old Child of Mollie Bowers May Go to Supreme Court.

Judge Harry H. Belt on Tuesday afternoon denied the writ of habeas corpus, filed by Mrs. Mollie Bowers to secure the possession of her four-year-old daughter, in the custody of Mr. and Mrs. M. B. Grant. The court held that the jurisdictional quarrel between the juvenile courts of Multnomah and Polk counties had nothing whatever to do with the case in hand, and declaring that Mr. and Mrs. Grant were giving the child a better home than the mother, Mrs. Bowers, could provide for her under present conditions. The judge held that the best interests of the child demanded that she remain in the family of the Grants. During the hearing testimony reflecting upon the character of the mother was given, and this damaging evidence was undoubtedly given careful consideration by Judge Belt in denying the writ, he deeming Mrs. Bowers an unfit person to rear the child.

There was much interest manifested at the hearing, the court room being well-filled with witnesses and spectators. Following Judge Belt's decision in the case Walter L. Toole, Jr., representing the juvenile court of Multnomah county in its fight on behalf of Mrs. Bowers, signified his intention to appeal the case to the Supreme court, and asked for and was granted 30 days within which to prepare his bill of exceptions.

Major Bowlby May Stick.

Acting upon the request of S. Benson, the state highway commission has decided to retain the services of Henry L. Bowlby, as state highway engineer for an indefinite time. Mr. Benson wishes that Major Bowlby remain as state highway engineer until the work in Columbia and Hood River counties, which has been under the charge of Bowlby, is completed. A successor for Major Bowlby has not yet been chosen by the board, although he has informed them that he will quit the office when it is desired.

Must Have a Balance.

The national banks throughout the country are receiving notice from the comptroller of the treasury, that in the future no overdrafts will be allowed to appear in the certified returns of condition when these calls are made by that department. Now then one must be careful not to draw a check for more than one has on deposit, for it will be returned, and no favorites can be played.

Will Enlarge His Orchard.

C. W. Minnich, who has eight acres of prune trees in bearing three miles southwest of Dallas, will plant fourteen additional acres to this fruit in the early spring.

FURTHER WATER DEAL

ORDINANCE PROVIDES COMMISSION TO OPERATE PLANT

Amendment to Charter to Authorize Council to Purchase Mr. Gates' Interest Proposed.

An ordinance to propose and submit to the legal voters of Dallas an amendment to the charter providing for and authorizing the purchase and acquisition of all the right, title and interest of H. V. Gates in the water plant and equipment, and for the termination of the lease to Mr. Gates, and to authorize the city to issue bonds for the purpose of raising funds to acquire the said plant, was introduced at a meeting of the council Monday evening, and given a first reading. After providing for the manner in which the bonds shall be issued, the ordinance provides that at the first meeting of the council after the amendment becomes effective, or as soon thereafter as the council may determine, the aldermanic body shall elect three persons to compose a water commission, one of which commissioners shall hold office for the term of two years after the date of such election, one for four years, and one for six years. And every two years after such first election a qualified person shall be elected by the council as a member of such board, the term of each commissioner to be six years.

The commission shall take possession and have the management and control of the plant and all property appertaining thereto, and add to it such machinery and make such extensions as in its judgment are deemed necessary. The commission is also given authority to employ help and to fix the compensation for such services, and to fix rates for the use and consumption of water by the city and its inhabitants, including the people living along the conduit line. In brief, the commission is given full and complete authority to operate the plant, making quarterly reports of all purchases and expenditures in connection with the plant. All moneys derived from the operation of the plant shall be turned over to the city treasurer as often as once each month, and shall be kept by him in a separate fund. The commission shall have the power to draw orders on the fund for the payment of salaries and wages of employees, purchase of materials, etc., the orders being in the form of city warrants signed by the chairman and clerk of the commission.

The ordinance also provides that the commission shall make a complete inventory of the plant and all property in connection therewith when requested by resolution or ordinance of the council, together with the condition and approximate value thereof. The proposed amendment gives the council power to issue bonds in a sum necessary to purchase the water plant without submitting the question of issuing such bonds to the voters of the city.

Governor Vetoes Two Bills.

Governor Withycombe applied the veto to measures passed by the recent legislature, when he disapproved of two bills, one to create two new judges and three new judicial districts and the other giving the tenth judicial district an additional judge. Necessity of exercising economy in the administration of the state's affairs, and because he considered that a wait of two years more would not be detrimental to the conduct of judicial business moved the governor to veto the measures.

A Unique Rural School.

Out in the heart of Columbia county three little girls are the only pupils in a rural school. These girls are sisters, and their teacher is an older sister. Every morning, the four girls harness a team, drive five miles to the school house, build a fire, ring the bell and go through the daily program of studies. The teacher receives \$60 a month.

Sheriffs to Collect Taxes.

Unless the referendum is invoked upon the measure, which is unlikely, on May 21 next Sheriff John W. Orr will become the tax collector for Polk county, the governor having signed the bill making sheriffs tax collectors. A merry war has sprung up over the state between the sheriffs and treasurers over the salary question.

Williams Rents Pines Yard.

R. E. Williams has rented the Julius Pines hopyard at Independence and bought Pines' quarter share of the rent at 12½ cents a pound.

WIELDS PRUNING KNIFE

APPROPRIATIONS MADE BY LEGISLATURE ARE LIGHTER.

Where Oregon Tax Money Will Go During the Next Biennial Period—Figures in Detail.

Appropriations of the twenty-eighth legislative assembly make an approximate total of \$6,477,031. This is \$1,258,890 less than was appropriated two years ago. These figures are based upon the actual general and continuing appropriations totals, and an estimate of \$350,000 for special appropriations. For the general fund the appropriations total \$3,516,300, and those cared for by existing laws, millage tax and special funds amount to \$2,610,731. For the 1913 session the aggregate appropriations were \$7,735,921.68. While the ways and means committee gave the appropriation for the industrial accident commission as \$967,187, as a matter of fact it is only about \$126,000, or one-seventh of the amount collected in fees by the department.

Following are the general appropriations: Oregon state hospital, \$305,800; Oregon state penitentiary, \$202,000; state institution for feeble minded, \$144,061; state capitol and supreme court buildings, \$58,850; Oregon institute for blind, \$28,213; state school for the deaf, \$54,987; compilation laws, resolutions and memorials of twenty-eighth legislative assembly, \$8000; state training school, \$85,275; state industrial school for girls, \$34,200; legislative expenses, \$65,000; special agents, \$7000; state library, \$23,800; supreme court library, \$15,612; state water board, \$35,395; state engineer, \$37,430; department of education, \$39,088; bounty on wild animals, \$110,000; orphans and foundlings, \$100,000; state board of health, \$30,000; Social Hygiene society, \$15,000; Florence Crittenton home, \$7500; Patton home, \$6000; Historical society, \$12,000; state tuberculosis hospital, \$53,125; state treasury department, \$36,375; executive department, \$23,700; secretary of state, \$61,000; Old Soldiers' home, \$31,658.75; state board of horticulture, \$12,000; forestry board, \$60,000; livestock sanitary board, \$49,940; Humane society, \$2000; National Guard, \$155,000; completing Eugene armory, \$6000; state board of control, \$16,000; sealer weights and measures, \$10,000; fee for legal services I. H. Van Winkle and Martin Pipes, \$2200; state fair, \$38,931.87; attorney general's office, \$35,000; sundry deficiency claims (thirteen items), \$8179.27; twenty-eighth legislative assembly miscellaneous printing, etc., \$27,000; election expenses, \$55,000; fugitives from justice, rewards, \$19,298.56; miscellaneous claims (twenty-eight items), \$6457.63; industrial welfare commission, \$7000; state pilot commission, \$2400; labor commissioner, \$11,500; child labor commissioner, \$5000; wayward girls, \$20,000; supreme court, \$99,600; bureau of mines and geology, \$25,000; mineral exhibit at Panama-Pacific exposition, \$10,000; dairy and food commissioner, \$30,000; land department, \$18,000; banking department, \$15,000; tax commission, \$30,000; railroad commission, \$80,000; circuit judges, \$200,000; district attorneys and deputies, \$134,000, and purchase of land for Oregon state hospital, \$25,000.

Other items.—Appropriations cared for by existing laws, millage tax and special funds, for which no appropriations are necessary are as follows:

Agricultural fairs, \$95,400; barbers' examiners, \$15,000; corporation commissioner, \$37,200; teachers' examiners, \$20,000; dental examiners, \$4200; Oregon agricultural college resident instruction, \$760,000; experiment stations, \$207,400; agricultural college extension service, \$194,106; University of Oregon, \$570,000; highway commission, \$490,000; industrial accident commission, \$126,000; insurance department, \$30,000; optometry board, \$830; medical examiners, \$1095; motor vehicle registration, \$47,150, and stallion registration board, \$11,400.

Among the special appropriations are the following: Returning Oregon Panama-Pacific exposition exhibit to state and establishing permanent exhibit of Oregon products, \$15,000; reimburse Emma Groves for land purchase, \$160; exterminating rabbits, \$3000; reimburse Ada E. Lundberg for loss of husband killed while working on Tumalo irrigation project, \$2000; reimburse W. H. Singler, \$99.50; relief of John Hunter, builder Roseburg armory, \$4000; payment deficiency traveling expenses veterans to Gettysburg celebration, \$4519.90;

issuing Blue Book, \$2200; co-operative agricultural work with federal government, \$15,000; maintaining medical department University of Oregon, \$60,000; erecting medical school building University of Oregon, \$50,000; naval militia, \$15,000; normal school, \$50,000; agricultural college experiment station, \$3000; special election to vote on measures of session, \$12,000; admission youths to Oregon training school, \$3500; reimbursing Angeline Burch, \$25,000.

S. S. HESS DIES IN FIELD.

Death Comes While Dundee Resident Is Grubbing Stumps.

Samuel Sylvester Hess, aged 62, died suddenly Saturday while grubbing stumps in a field at the farm of his mother, Mrs. Daniel Hess, near Dundee. He went out in the morning and when he failed to return at noon the mother became alarmed and hung out a white cloth for a signal to other members of the family. They congregated and a search was made and Mr. Hess' body was found in the field. He had evidently died without a struggle. No inquest was held on a report from a physician that death was doubtless due to natural causes.

Repairing Independence Road.

The heavy frosts of the early winter "heaved" the gravel in many places on the county roads, allowing them to cut through to the sub-grade and rendering them practically impassible in spots. The road between here and Independence is one of these, and is now being repaired by Roadmaster Finn. Several carloads of gravel will be necessary to make the repairs.

WILL HELP THIS COAST

HOP YARDS DISAPPEARING IN ENGLAND AND GERMANY.

Acres Needed to Supply Wheat, Which Promises a More Remunerative Crop.

From press dispatches from London it is learned that the plowing up of English hopyards has started, and that operations of the same kind are under way in Germany and elsewhere on the continent. In its effect on the American market this may prove to be the most important development in the hop trade in many years. The news occasioned no surprise here, as there had been intimations for some time that this course would be pursued. The object of grubbing up the hops is to provide more acreage for wheat planting. If the war continues England, Germany and Austria will have more need for wheat than for hops. While the changing of crops is no doubt in compliance with government orders, the growers will hardly offer objections, as hop raising, particularly in England, has not been profitable in recent years, whereas wheat growing in those countries promises to be exceedingly remunerative.

If the English crop should be materially reduced and Germany, Austria, Belgium, Alsace-Lorraine and France practically eliminated as sources of supply it will be up to the Pacific coast to produce nearly all the hops the world will require.

There is little doubt that the heavy English buying of late, which has absorbed most of the surplus in the northwest and made heavy inroads on California supplies, has been for the purpose of stocking up against just such conditions as are now developing. Current coast prices are not only reasonable but decidedly low in view of the circumstances, and the English dealers and brewers can well afford to lay in reserves against the future, even with the bumper English crop of last year.

Miss Winner to Speak.

At the next meeting of the Woman's club, which will be held in the assembly room of the library building next Tuesday afternoon, Miss Belle Winner, editor of the Woman's club department of the Portland Journal, will speak on "Social Service." Miss Winner is an enthusiastic club worker, an entertaining speaker, and the attendance on this occasion should be large.

Present Incumbent Not Candidate.

John G. Van Orsdel's friends cannot persuade him to accept the mayoralty another term. They have sounded him and arrived at this conclusion. The mayor told a representative of The Observer that while he appreciated the compliment paid him by some of the city's heaviest taxpayers in their effort to induce him to again become a candidate, he had had enough.

HAS A GOOD PROGRAM

TEACHERS' INSTITUTE AT INDEPENDENCE TOMORROW.

Instructors From Corvallis, Monmouth and Portland Are Scheduled for Addresses.

A Teachers' institute will be held at Independence tomorrow, commencing at 10 o'clock, for which an excellent program has been arranged. Superintendent H. C. Seymour expresses the hope that there will be a goodly attendance at this gathering that Polk county may maintain its reputation for having a large percentage of the teachers present. The program opens with music by the Independence school, followed by addresses by H. J. Hockenberry of the Portland schools, and F. H. Shepherd of the Agricultural college, the latter taking "Industrial Work" for his theme. State Superintendent of Public Instruction Churchill will be present and address the institute, and Katherine Arbuthnot of the Normal will conduct a class exercise. During the afternoon session Mr. Hockenberry will speak on "The Old Play Ground and the New," after which an adjournment will be taken to the Iris theater, where Miss Joyce of Portland, will give a talk on "School Gardening."

Mr. Seymour gives the following information as how to best reach Independence from the different sections of the county: Teachers from the south part of the county can come in on the train leaving Suver early in the morning and return on the evening train from Independence or can make the train from Airline at 8:30 in the morning. Teachers from the north part of the county can make Independence by taking the train from Broadmead to Monmouth and then over to Independence about 11:30, or can take the train at McCoy, reaching Independence at 11 o'clock. Teachers from the east part of the county can take the train leaving Salem at 9:45, changing at Gerlinger, and reaching Independence at 11 o'clock and returning by leaving Independence at 4:30. Teachers from Dallas, Falls City, etc., can leave Dallas at 7:30 a. m. via Monmouth, reaching Independence about 8:00. Or they can take the 10:10 train at Dallas, via Gerlinger, reaching Independence at 11:00, returning at 4:30 from Independence.

Many Enroute to Coast.

"All the trains coming west are crowded, and the roads out of St. Louis are putting on many new trains to accommodate the western travel," said J. H. Wishard, salesman for a St. Louis wholesale house, who was in Salem yesterday. The conversation on the trains he said was about Oregon and California, and that almost all the tourists he met coming west intended to stop off at points in Oregon before returning. In fact, the Oregon country seemed to him to be the objective of most of the tourists this spring and summer.—Salem Journal.

Hopgrower to Use Electricity.

A contract for the installation of an electric plant on the hop ranch across the river from Independence of Seid Back, the wealthiest Chinese in Oregon, has been awarded to J. H. Ralston of Albany. The contract calls for the wiring of every building on the ranch and for the installation of a plant that will generate electricity, besides power to operate the driers.

Better Than Ever Before.

The management of the Dallas chautauqua is in receipt of a letter from J. R. Ellison, general manager of the Ellison-White Chautauqua system, in which he states that this year the attractions for the Dallas chautauqua are of a much higher grade than those of former years.

Rev. Geo. F. Hopkins.

A former pastor, Rev. Geo. F. Hopkins, will occupy the Methodist pulpit next Sunday morning and evening. Dr. Hopkins is very well and favorably remembered by the citizens of Dallas, as a popular pastor and able preacher.

Death of Infant Child.

Helen, the six-months-old daughter of Mr. and Mrs. J. A. French of Zena, died last Saturday, and the funeral was held in Salem Monday afternoon.

Frances Willard memorial services were held in the high school auditorium Sunday night. Special music was furnished by a choir composed of singers from all the Dallas churches.